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AMENDMENT TRANSMITTAL LETTERDocket No.
2927-0167P

Application No. 10/776,503-Conf. #3677	Filing Date February 12, 2004	Examiner F. M. Leiva	Art Unit 3714
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Applicant(s): Masato NAITO et al.

Invention: METHOD OF DESIGNING GOLF CLUB

MS Amendment

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Transmitted herewith is an amendment in the above-identified application.

The fee has been calculated and is transmitted as shown below.

CLAIMS AS AMENDED					
	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	
Total Claims	15	- 20 =	0	x 50.00	0.00
Independent Claims	1	- 3 =	0	x 210.00	0.00
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					
Other fee (please specify):					
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:					0.00

 Large Entity Small Entity No additional fee is required for this amendment. Please charge Deposit Account No. _____ in the amount of \$ _____.
A duplicate copy of this sheet is enclosed. A check in the amount of \$ _____ is enclosed. Payment by credit card. Form PTO-2038 is attached. The Director is hereby authorized to charge and credit Deposit Account No. 02-2448
as described below. A duplicate copy of this sheet is enclosed. Credit any overpayment. Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.

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Dated: December 27, 2007

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Docket No.: 2927-0167P
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Masato NAITO et al.

Application No.: 10/776,503

Confirmation No.: 3677

Filed: February 12, 2004

Art Unit: 3714

For: METHOD OF DESIGNING GOLF CLUB

Examiner: F. M. Leiva

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated September 27, 2007, Applicant submits herewith the following for entry in the above-identified U.S. patent application:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.